



April 16, 2009

California Emergency Management Agency
ATTN: James Lewis
Grants Administrative Section

Audit Review Summary Report

Subgrantee: Amador, County of

Audit Review Number: 04075

Reviewed By: Price

Audit Period Ending: 6/30/2007

Review Status: Closed

Date Received: 8/5/2008

Review Date: 8/14/2008

Report Type: A-133

☒ Was an SCO Review Letter Received?

☐ Did the SCO identify any cross cutting findings

☐ Did the SCO identify any OES-specific findings

Findings - Financial Reporting/Grant Specific Programs

Type Of Opinion: Unqualified
Material Weakness? No
Significant Deficiencies? No
Non-Compliance? No
of Findings: 0
OES Related Findings: 0
☐ Findings Material To OES?

Description of Findings:

Findings - Major Federal Programs

Type of Opinion: Unqualified
Material Weakness? No
Significant Deficiencies? Yes
A133 Findings? Yes
Of Findings: 1
OES Related Findings: 0
☐ Findings Material to OES?

Description of Findings:

HH&S/Drug & Alc Program: During test of internal controls, two of the twelve timestudies tested were not signed by the employee's supervisor.

NOTE: See OES follow-up regarding "significant deficiency" shown in Management Reptot under CAP tab.

Management Report Included?

Description of Management Letter Contents:

Management Report Included? Yes

Description of Management Letter Contents:

There was no procedure in place to verify that vendors providing services of \$25,000 or greater are not suspended or debarred. Other County programs comply with the above described requirement. This was reported as a significant deficiency of the management of their public assistance grant.

See OES follow-up regarding "significant deficiency" shown in Management Reptot under CAP tab.

Prior Year Findings

Comment on CAP / Other Notes:

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PURPOSE

The County of Amador is committed to centralized control over the expenditures of County funds for supplies, materials, equipment and contractual services. Achieving this goal, requires the cooperation of many individuals, the department requiring the commodity, the individual preparing the purchase requisition form, the individual authorizing the expenditure, the people that make the purchase, and the individual that pays for the commodity. The following are the goals of the Purchasing Department:

- provide the using department exactly what it needs
- provide this in a timely manner
- provide the best price without affecting quality

SCOPE

This policy is applicable to all employees, without exception.

POLICY

The stator purchasing requirements for Amador County have been established by ordinance in the Amador County Municipal Code by the Board of Supervisors, and by the State of California through the State Government Code. The Purchasing Department is physically located at 12200 Airport Road, Jackson, CA 95642-9527.

To minimize the County's liability exposure, GSA staff and/or private pickup and delivery services are used to make all purchases on behalf of the County. This includes purchases from membership and discount outlets.

RESPONSIBILITY FOR ADMINISTERING

The Amador County Board of Supervisors, 500 Argonaut Lane, Jackson, CA 95642, has the ultimate authority and responsibility for this department. The Board, by appointment, authorizes the Purchasing Agent to perform all those functions described by both state and local law to purchase and/or sell all goods and services for the County. The Director of the General Services Administration is the Purchasing Agent for Amador County. Any questions regarding purchasing and/or selling should be directed to the Amador County General Services Administration, Purchasing Division Office.

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- C. Daily compensation, plus cost reimbursement, to work "when requested" during the term of the agreement/contract for daily rate plus cost reimbursement, with a ceiling on the total cost. This type of agreement/contract should be avoided if a given result can be contracted for.
- D. Net rate agreements/contracts where compensation is based on an agreed rate per unit of service rendered.
- E. Progress Payments

If it is essential that progress payments be made, they shall be made not more frequently than monthly in arrears or at clearly identifiable stages of progress, based on written progress reports submitted with the contractor's invoices on a format required by the County.

GENERAL RULES ASSOCIATED WITH AGREEMENTS/CONTRACTS

1. Submission of Agreement/Contract

Whenever an agreement/contract is required, approval shall be obtained prior to commencement of services or the purchase of any item. The submission of an agreement/contract for approval after the date performance has begun or after the date the service has been completed is prohibited. Contracts must be signed by both parties prior to delivery of goods or services.

2. Special Procedures for Federal Grants

For any grant or contract involving Federal funds, Amador County shall review the Federal Excluded Parties List System (EPLS) to ensure compliance with the Federal procurement program policies and requirements prior to entering into any agreement or contract, or purchasing equipment utilizing Federal grant funding. Prior to authorizing a requisition for equipment purchases utilizing Federal grant funds, the Federal debarment listing must be reviewed to ensure vendor(s) are not listed. The debarment listing is available online at <http://www.epls.gov/eplis/search.do> Documentation of search must be maintained to ensure the intended vendor is not listed and for verification.

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3.

County Compliance with Federal and State Requirements for Grant Projects

For any agreement or contract involving Federal funds or grants or any project subject to Federal law, the County of Amador shall, as applicable:

Comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed requirements for merit systems for programs funded under one of 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System Personnel Administration (5C.F.R. 900, Subpart F).

Comply with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally assisted construction sub agreements, and the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328).

Comply with the Federal Fair Labor Standards Act (29 U.S.C. §201) regarding wages and hours of employment.

Refrain from using grant funds to promote or deter Union/labor organizing activities.

Comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683 and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) The Age Discrimination Act of 1975 as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616) as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to the confidentiality of alcohol and drug abuse patient records; (h) Title VII of the Civil Rights Act of 1968 (42 U.S.C.

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CLAIMS FOR PAYMENT

In order to process your claims efficiently and expediently it is necessary to follow procedures listed below:

1. All claims must be sent to the Auditor's Office.

RESPONSIBLE DEPARTMENTS/AGENCIES

GENERAL SERVICES ADMINISTRATION – Purchasing Division
 ADMINISTRATIVE AGENCY – Risk Management
 AUDITOR-CONTROLLER

REFERENCES

BOS Policy Resolution No. 02-370
 BOS Ordinance No. 1440